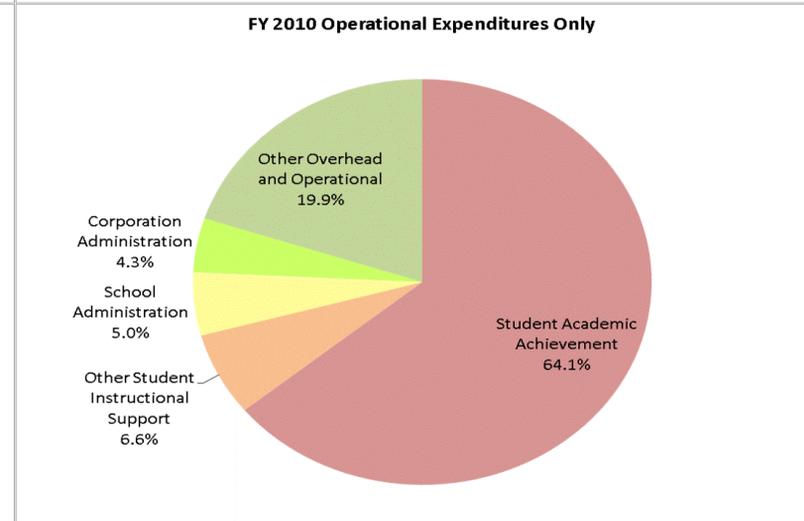
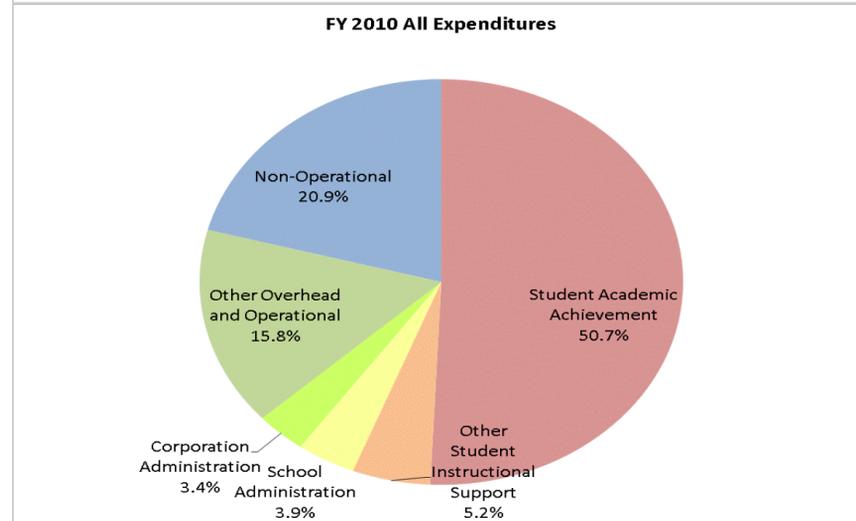
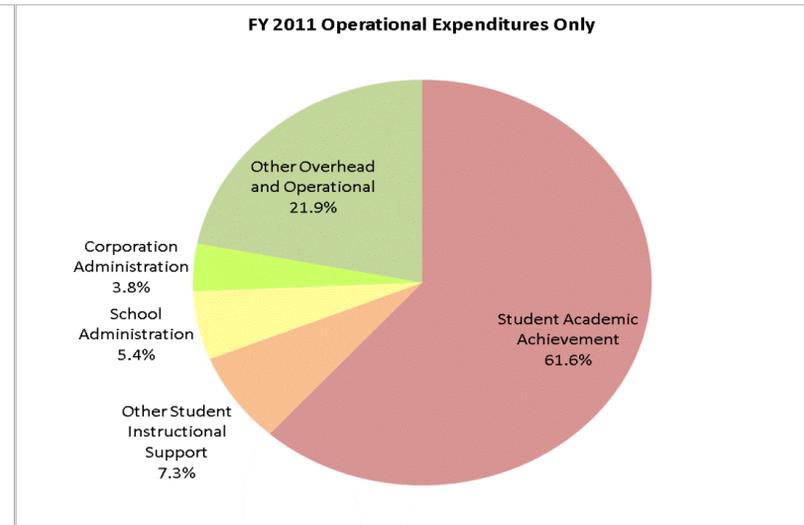
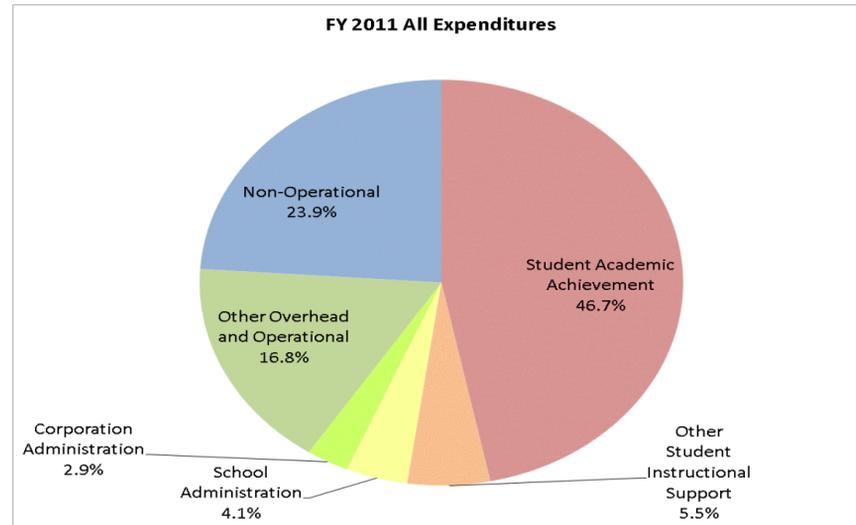


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Southwest Allen County (125)

M S D Southwest Allen County (125)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$25,305,488	48.5%	\$36,852,482	50.4%	\$38,460,302	50.7%	\$33,041,628	46.7%
Student Instructional Support	\$3,129,054	6.0%	\$4,738,520	6.5%	\$6,954,988	9.2%	\$6,824,371	9.7%
Overhead and Operational	\$8,461,492	16.2%	\$13,037,201	17.8%	\$14,565,209	19.2%	\$13,906,432	19.7%
Nonoperational	\$15,313,016	29.3%	\$18,552,290	25.4%	\$15,818,069	20.9%	\$16,913,636	23.9%
Grand Total	\$52,209,050		\$73,180,493		\$75,798,569		\$70,686,066	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	54.5%	56.8%	59.9%	56.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$70,352	\$750,960	\$720,083		> 500%	-4%
	11100 Regular Programs; Elementary	\$6,509,276	\$8,337,261	\$11,853,523	\$9,902,518	52%	19%	-16%
	11200 Regular Programs; Middle/Junior High	\$3,579,745	\$4,035,301	\$6,662,962	\$5,744,234	60%	42%	-14%
	11300 Regular Programs; High School	\$4,353,895	\$5,862,536	\$8,688,616	\$7,395,240	70%	26%	-15%
	11430 Vocational Education; Distributive Education	\$165,922	\$109,096	\$308,490	\$224,809	35%	106%	-27%
	11450 Vocational Education; Consumer and Homemaking	\$207,876	\$209,486	\$290,724	\$167,024	-20%	-20%	-43%
	11480 Vocational Education; Industrial Education A	\$197,997	\$204,524	\$341,038	\$227,277	15%	11%	-33%
	11520 Vocational Education; Area School Participation			\$351,429	\$250,954			-29%
	11630 Regular Programs; Alternative Education Programs; High School	\$177,157	\$201,882	\$117,336	\$115,262	-35%	-43%	-2%
	11910 Other Regular Programs; Competency Testing	\$924	\$2,175	\$7,873	\$3,561	285%	64%	-55%
	12110 Gifted And Talented; Gifted and Talented	\$419,491	\$454,006	\$816,853	\$707,254	69%	56%	-13%
	12150 Gifted And Talented; High Ability Student Programs			\$1,998				-100%
	12210 Mental Disabilities; Mild Mental Disabilities			\$3,020,964	\$2,928,683			-3%
	12220 Mental Disabilities; Moderate Mental Disabilities			\$1,070,655	\$1,065,984			0%
	12330 Physical Impairment; Visual Impairment			\$77,970	\$77,201			-1%
	12340 Physical Impairment; Hearing Impairment			\$90,457	\$86,305			-5%
	12350 Physical Impairment; Homebound	\$15,919	\$21,401	\$26,529	\$75,536	375%	253%	185%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$392,632	\$474,849			21%
	12510 Culturally Different; Communication Disorders	\$132,704	\$198,314			-100%	-100%	
	12710 Equal Opportunity At Risk	\$46,602	\$68,732	\$100,122	\$99,666	114%	45%	0%
	12900 Other Special Programs	\$3,587,468	\$4,775,354	\$912,286	\$775,736	-78%	-84%	-15%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$13,940				-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program			\$360	\$281			-22%
	14100 Summer School Programs; Elementary	\$136,345	\$71,764			-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$39,565	\$23,518			-100%	-100%	
	14300 Summer School Programs; High School	\$139,195	\$131,672	\$157,250	\$119,945	-14%	-9%	-24%
	16100 Remediation Testing	\$4,607	\$11,191	\$14,904	\$14,156	207%	27%	-5%
	16200 Preventive Remediation	\$118,040	\$198,299	\$302,085	\$291,901	147%	47%	-3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$115,627	\$393,132			-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$130,440	\$122,486			-100%	-100%	
	17900 Payments to Other Governmental Units Within State; Other		\$287		\$1,200		318%	
	22110 Improvement of Instruction; Service Area Direction			\$1,410	\$17,525			> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$55,503	\$36,654	\$12,575	\$7,166	-87%	-80%	-43%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,382	\$71,890	\$197,442	\$111,426	> 500%	55%	-44%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$55,413	\$85,436	\$280,990	\$299,611	441%	251%	7%
	22220 Library/Media Services; School Library	\$567,378	\$657,537	\$728,595	\$629,077	11%	-4%	-14%
	22230 Library/Media Services; Audiovisual	\$19,688	\$32,466	\$28,638	\$15,786	-20%	-51%	-45%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$56,997	\$504	\$362	\$223	-100%	-56%	-38%
	22290 Library/Media Services; Other Educational Media Services		\$77	\$13			-100%	-100%
	22360 Instruction, Related Technology; Network Support		\$622,663		\$5,310		-99%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$324,082	\$308,492			-5%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$2,383				-100%
	22900 Other Support Service, Instructional Staff			\$40,734	\$125,450			208%
	25510 Textbooks for Rent or Resale; Direction of Rental Service			\$482,537	\$51,901			-89%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs			\$1,861				-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service			\$664				-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,086,198	\$1,134,493					
Student Academic Achievement Total		\$21,938,293	\$28,144,489	\$38,460,302	\$33,041,628	51%	17%	-14%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$791,143	\$1,028,717	\$1,198,320	\$1,266,392	60%	23%	6%
	21240 Guidance Services; Information Services			\$6,311	\$6,273			-1%
	21340 Health Services; Nurse Services	\$160,728	\$259,293	\$459,055	\$458,474	185%	77%	0%
	21390 Health Services; Other Health Services	\$892	\$25,595	\$3,021	\$17,138	> 500%	-33%	467%
	21430 Psychological Counseling			\$573,595	\$578,694			1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services			\$580,836	\$569,268			-2%
	21530 Speech Pathology and Audiology Services; Audiology Services			\$3,140	\$2,500			-20%
	21610 Occupational Therapy, Related Services; Service Area Direction			\$122,349	\$118,438			-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21720 Physical Therapy Services; Physical Therapy Services			\$192,532	\$193,793			1%
	21810 Special Education Administration; Service Area Direction			\$547,695	\$408,910			-25%
	21890 Special Education Administration; Other Special Education Administration	\$8,359	\$1,650	\$142,191	\$144,112	> 500%	> 500%	1%
	21910 Other Support Services, Students; Service Area Direction			\$139,285	\$144,106			3%
	21990 Other Support Services, Students; Other Student Services		\$46,670	\$0			-100%	-100%
	24100 Office of The Principal	\$1,552,167	\$1,988,452	\$2,808,371	\$2,754,746	77%	39%	-2%
	24900 Other Support Services, School Administration	\$128,202	\$173,710	\$178,286	\$161,528	26%	-7%	-9%
Student Instructional Support Total		\$2,641,491	\$3,524,087	\$6,954,988	\$6,824,371	158%	94%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$31,517	\$46,096	\$45,842	\$27,589	-12%	-40%	-40%
	23150 Board of Education; Legal Services	\$72,546	\$84,338	\$78,988	\$98,217	35%	16%	24%
	23160 Board of Education; Promotion Expenses	\$4,350	\$7,603	\$1,870	\$9,617	121%	26%	414%
	23210 Executive Administration; Office of The Superintendent	\$309,395	\$402,223	\$659,204	\$618,975	100%	54%	-6%
	23220 Executive Administration; Community Relations	\$30,574				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$7,808	\$19,793	\$22,690	\$10,726	37%	-46%	-53%
	25110 Fiscal Services; Office of The Business Manager	\$433,367	\$418,557	\$482,483	\$489,349	13%	17%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$1,739	\$64	\$588,030	\$6,499	274%	> 500%	-99%
	25192 Other Fiscal Services; Petty Cash			\$102	\$20			-80%
	25199 Other Fiscal Services; Other			\$5,669	\$8,153			44%
	25720 Personnel Services; Recruitment and Placement	\$158,519	\$195,930	\$283,554	\$281,347	77%	44%	-1%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$114,279	\$114,109			0%
	25820 Administrative Technology Services; Systems Analysis And Planning			\$69,861	\$69,913			0%
	25850 Administrative Technology Services; Network Support			\$153,389	\$145,691			-5%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$61,398	\$140,236			128%
	25890 Other Technology Services				\$3,475			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,049,116	\$3,696,282	\$4,829,307	\$4,661,928	53%	26%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$72,614	\$89,267	\$88,018	\$89,040	23%	0%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$737,650	\$1,660,173	\$638,724	\$406,344	-45%	-76%	-36%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$13,508	\$12,796	\$22,292	\$19,608	45%	53%	-12%
	26600 Operation and Maintenance of Plant Services; Security Services	\$10,175	\$26,500	\$25,000	\$25,000	146%	-6%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$117,798	\$221,690	\$223,233	\$233,059	98%	5%	4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$1,202,012	\$1,281,637			7%
	27010 Student Transportation; Service Area Direction	\$161,531	\$206,637	\$346,249	\$463,988	187%	125%	34%
	27100 Student Transportation; Vehicle Operation	\$636,742	\$838,855	\$1,418,217	\$1,449,230	128%	73%	2%
	27200 Student Transportation; Monitoring Services	\$38,979	\$75,253	\$86,677	\$85,621	120%	14%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$355,617	\$504,129	\$656,300	\$633,778	78%	26%	-3%
	27400 Student Transportation; Purchase of School Buses		\$672,684				-100%	
	27500 Student Transportation; Insurance on Buses	\$22,176	\$37,749	\$42,976	\$43,632	97%	16%	2%
	27700 Student Transportation; Contracted Transportation Services			\$6,120	\$6,200			1%
	27900 Student Transportation; Other Student Transportation Services	\$20,438	\$46,072	\$7,498	\$1,204	-94%	-97%	-84%
	27910 Student Transportation; Bus Driver Training	\$345	\$2,126			-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$68,253	\$51,904	\$1,293,598	\$88,656	30%	71%	-93%
	31200 Food Services Operations; Food Preparation and Dispensing	\$473,575	\$647,702	\$1,030,844	\$1,609,527	240%	148%	56%
	31400 Food Services Operations; Food Purchases	\$708,437	\$895,605			-100%	-100%	
	31900 Other Food Services	\$96,875	\$118,389	\$80,786	\$784,064	> 500%	> 500%	> 500%
Overhead and Operational Total		\$7,633,643	\$10,978,417	\$14,565,209	\$13,906,432	82%	27%	-5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$25,000	\$3,408	\$1,171		-95%	-66%
	33300 Civic Services				\$230			
	33400 Athletic Coaches	\$149,105	\$204,825	\$236,133	\$555,569	273%	171%	135%
	33500 Welfare Activities Services				\$587			
	33910 High School Band Uniforms	\$4,077	\$3,225	\$5,000		-100%	-100%	-100%
	33930 Latch Key Kid Program	\$124,490	\$144,780			-100%	-100%	
	33940 Child Care Services			\$165,572	\$163,879			-1%
	33990 Other Community Services; Other	\$114	\$1,958	\$20,000	\$20,403	> 500%	> 500%	2%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$149,304	\$473,126	\$542,426	\$393,061	163%	-17%	-28%
	43000 Facilities Acquisition and Construction; Professional Services	\$379,352	\$66,805	\$44,816	\$94,851	-75%	42%	112%
	45100 Building Acquisition, Construction and Improvements	\$2,420,222	\$3,557,758	\$1,444,380	\$1,296,119	-46%	-64%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts				\$205,431			
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment			\$998	\$1,137			14%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,409,194	\$2,055,694	\$2,138,749	\$2,181,394	-9%	6%	2%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$48,607	\$28,339	\$123,823	\$85,120	75%	200%	-31%
	51100 Debt Services; Principal on Debt; Bonds		\$200,000	\$245,000	\$395,000			61%
	52100 Debt Services; Interest on Debt; Bonds		\$230,851	\$183,087	\$245,810		6%	34%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$395,906	\$87,546	\$32,902		-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$9,087,031	\$11,346,915	\$7,235,815	\$8,042,345	-11%	-29%	11%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$3,390,045	\$3,225,176			-5%
	53450 Debt Services; Lease Rental; Other ; Interest			\$1,921	\$341			-82%
	54200 Common School Fund; Principal	\$98,171				-100%		
	59100 Other Debt Services Obligations; Registrars Fee				\$2,120			
	59200 Other Debt Services Obligations; Bank Fee			\$470	\$3,895			> 500%
	60150 Nonprogramed Charges; Donations to a Foundation			\$3,525				-100%
	60700 Nonprogramed Charges; Scholarships		\$8,018				-100%	
Nonoperational Total		\$15,265,572	\$18,434,839	\$15,818,069	\$16,913,636	11%	-8%	7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$500,270	\$579,349					
	26492 2007 Account Code - Social Security	\$1,895,338	\$2,371,453					
	26493 2007 Account Code - Workmen's Compensation	\$70,987	\$171,497					
	26494 2007 Account Code - Group Insurance	\$1,948,214	\$8,005,658					
	26496 2007 Account Code - Unemployment Compensation	\$1,982	\$3,530					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$313,260	\$967,172					
Prorated By Fund Total		\$4,730,052	\$12,098,660					